

Property Owners Who Deny Access to Tax Assessors Are Now Able to Appeal to Board of Review or Circuit Court

Article

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On July 7, 2017, the Wisconsin Supreme Court held in Milewski v. Town of Dover – 2015AP1523 that the denial of the right to appeal a property tax assessment based on the tax payer's refusal to grant access to the assessor for inspection, violates the tax payer's due process rights under the 14th Amendment of the United States Constitution and Article I, Section 1 of the Wisconsin Constitution. The decision addressed Wisconsin Statutes § 70.47(7)(aa) (denying access to Board of Review) and § 74.37(4)(a) (denying access to Circuit Court) and determined that while the statutes are not unconstitutional on their face, they are unconstitutional when used to require submission to a tax assessor's "search" as a pre-condition to challenging the re-valuation of a property.

Property owners can now deny access to local property tax assessors and still challenge the final assessment before the local Board of Review or in Circuit Court. They will still need to follow all the procedural requirements that apply in both venues and should seek confirmation or advice that they are in fact maintaining their rights in this regard.

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